

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Wa-Nee Community Schools (2285)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$19,944	\$9,390	n/a	-53%
	11100 Elementary	\$3,617,392	\$4,483,113	\$4,713,105	30%	5%
	11200 Middle/Junior High	\$995,025	\$2,125,939	\$2,308,420	132%	9%
	11300 High School	\$1,715,991	\$2,407,246	\$2,463,534	44%	2%
	11355 Academic Honors - High Ability Student Program	\$0	\$75,077	\$149,152	n/a	99%
	11420 Agriculture B	\$23,395	\$40,515	\$42,715	83%	5%
	11450 Consumer and Homemaking	\$75,217	\$93,225	\$65,753	-13%	-29%
	11510 Cooperative Education	\$53	\$875	\$0	-100%	-100%
	11590 Other Vocational Education Programs	\$0	\$0	\$0	n/a	n/a
	11630 High School	\$0	\$59,543	\$61,032	n/a	3%
	11920 Project 4R	\$0	\$0	\$0	n/a	n/a
	12100 Gifted and Talented	\$44,032	\$18,125	\$14,072	-68%	-22%
	12210 Mild Mental Handicap	\$91,370	\$571,426	\$545,326	497%	-5%
	12330 Visual Impairment	\$0	\$0	\$49	n/a	n/a
	12350 Homebound	\$512	\$1,437	\$9,485	> 500%	> 500%
	12410 Emotional Handicap - Full Time	\$13,389	\$505,093	\$489,179	> 500%	-3%
	12510 Communication Disorder	\$0	\$21,506	\$10,724	n/a	-50%
	12620 Learning Disability - All Others	\$267,182	\$300,636	\$348,673	31%	16%
	12710 Equal Opportunity At Risk	\$99,792	\$64,118	\$61,493	-38%	-4%
	12900 Other Special Programs	\$8,324	\$30,306	\$56,177	> 500%	85%
	13600 Special Interest Programs	\$12,055	\$9,694	\$9,509	-21%	-2%
	14100 Elementary	\$58,637	\$1,848	\$3,285	-94%	78%
	14200 Middle/Junior High	\$4,435	\$0	\$10	-100%	n/a
	14300 High School	\$71,109	\$81,632	\$83,946	18%	3%
	16100 Remediation Testing	\$50,605	\$17,943	\$38,490	-24%	115%
	16200 Preventive Remediation	\$48,144	\$24,804	\$21,217	-56%	-14%
	21590 Other Speech Pathology/Audiology Services	\$62,218	\$61,058	\$1,232	-98%	-98%
	22210 Service Area Direction	\$173,836	\$258,328	\$239,708	38%	-7%
	22220 School Library	\$17,529	\$22,479	\$29,157	66%	30%
	22230 Audiovisual	\$8,041	\$7,371	\$7,925	-1%	8%
	22250 Computer Assisted Instruction Services	\$77,792	\$87,769	\$77,831	0%	-11%
	24100 Office of the Principal Services	\$565,944	\$819,441	\$828,183	46%	1%
	25820 Textbooks and Repairs	\$106,482	\$232,075	\$116,848	10%	-50%
	26497 Teachers Retirement Fund	\$300,997	\$628,646	\$680,502	126%	8%
	41100 Transfer Tuition	\$5,869	\$2,764	\$10,365	77%	275%
	41300 Area Vocational Schools	\$44,438	\$142,890	\$92,459	108%	-35%
	41400 Joint Services and Supply	\$370,324	\$843,860	\$1,153,697	212%	37%
	41600 Joint Services and Supply - Other	\$14,712	\$0	\$0	-100%	n/a
Student Academic Achievement Total		\$8,944,842	\$14,060,726	\$14,742,643	65%	5%

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Student Instructional Support						
	21130 Social Work Services	\$2,758	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$280,725	\$424,408	\$496,203	77%	17%
	21230 Appraisal Services	\$500	\$0	\$725	45%	n/a
	21240 Information Services	\$35,422	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$78,062	\$141,123	\$139,000	78%	-2%
	21690 Other Special Education Administration	\$54,772	\$79,883	\$74,958	37%	-6%
	22110 Service Area Direction	\$93,237	\$120,760	\$123,140	32%	2%
	22120 Instruction & Curriculum Development	\$40,004	\$104,954	\$120,582	201%	15%
	22130 Instructional Staff Training Services	\$18,042	\$40,536	\$49,218	173%	21%
	22190 Instructional Staff Training Services - Other	\$0	\$6,480	\$2,879	n/a	-56%
	23110 Service Area Direction	\$28,496	\$42,402	\$42,337	49%	0%
	23210 Office of the Superintendent	\$134,511	\$162,375	\$171,708	28%	6%
	23220 Community Relations	\$6,797	\$4,882	\$5,889	-13%	21%
	26410 Service Area Direction	\$1,307	\$6,078	\$87,932	> 500%	> 500%
	26420 Employment and Placement	\$0	\$0	\$0	n/a	n/a
	26440 Inservice Training (Non-Instructional)	\$5,705	\$0	\$0	-100%	n/a
	26450 Health Services	\$494	\$8,106	\$8,029	> 500%	-1%
Student Instructional Support Total		\$780,833	\$1,141,986	\$1,322,599	69%	16%
Overhead and Operational						
	23150 Legal Services	\$7,267	\$48,156	\$39,357	442%	-18%
	23160 Promotion Expenses	\$2,747	\$2,185	\$2,521	-8%	15%
	23230 Staff Relations and Negotiations	\$84	\$11,801	\$883	> 500%	-93%
	25110 Office of the Business Manager	\$31,058	\$79,479	\$82,731	166%	4%
	25210 Service Area Direction	\$24,434	\$40,866	\$38,904	59%	-5%
	25240 Payroll Services	\$13,632	\$21,028	\$27,850	104%	32%
	25260 Internal Auditing	\$6,150	\$2,375	\$0	-100%	-100%
	25291 Refund of Revenue	\$4,117	\$8,187	\$2,337	-43%	-71%
	25292 Petty Cash	\$200	\$250	\$250	25%	0%
	25295 Bank Service Charge	\$0	\$351	\$316	n/a	-10%
	25296 Cash Change	\$550	\$900	\$0	-100%	-100%
	25360 Rent of Buildings & Equipment	\$150,278	\$255,418	\$345,941	130%	35%
	25410 Service Area Direction	\$10,000	\$18,055	\$40,473	305%	124%
	25420 Maintenance of Buildings	\$1,143,280	\$1,703,255	\$1,834,035	60%	8%
	25430 Maintenance of Grounds	\$16,226	\$46,140	\$46,044	184%	0%
	25440 Maintenance of Equipment	\$228,213	\$396,422	\$435,164	91%	10%
	25450 Vehicle Maintenance (other than buses)	\$13	\$0	\$0	-100%	n/a
	25460 Security Services	\$0	\$800	\$1,280	n/a	60%

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	25470 Insurance (other than buses)	\$64,995	\$180,667	\$158,804	144%	-12%
	25490 Other Operating/Maintenance of Plant	\$25,036	\$0	\$0	-100%	n/a
	25510 Service Area Direction	\$95,496	\$91,854	\$109,226	14%	19%
	25520 Vehicle Operation	\$377,157	\$625,225	\$662,715	76%	6%
	25530 Monitoring Services	\$64,368	\$109,339	\$100,168	56%	-8%
	25540 Vehicle Servicing and Maintenance	\$269,354	\$349,364	\$372,728	38%	7%
	25550 Purchase of School Buses	\$189,771	\$493,138	\$282,716	49%	-43%
	25560 Insurance on Buses	\$27,624	\$13,444	\$5,550	-80%	-59%
	25580 Contracted Transportation Services	\$1,376	\$1,000	\$1,000	-27%	0%
	25590 Other Pupil Transportation Services	\$3,275	\$6,468	\$17,654	439%	173%
	25591 Bus Driver Training	\$2,126	\$1,254	\$1,088	-49%	-13%
	25610 Service Area Direction	\$24,722	\$44,114	\$45,349	83%	3%
	25620 Food Preparation and Dispensing	\$269,413	\$391,975	\$409,537	52%	4%
	25640 Food Purchases	\$345,585	\$462,205	\$501,121	45%	8%
	25690 Other Food Services	\$15,097	\$19,963	\$22,066	46%	11%
	25740 Printing, Publishing and Duplicating	\$20,477	\$5,032	\$4,937	-76%	-2%
	25940 Settlements	\$0	\$0	\$0	n/a	n/a
	26495 Official Bonds	\$693	\$383	\$1,295	87%	238%
	26499 Other	\$1,725	\$14,615	\$13,874	> 500%	-5%
	31000 Direction of Community Services	\$800	\$0	\$0	-100%	n/a
	32000 Community Recreation	\$32,942	\$12,446	\$13,824	-58%	11%
	33000 Civic Services	\$1,700	\$1,700	\$1,700	0%	0%
	34000 Athletic Coaches	\$172,523	\$229,050	\$216,549	26%	-5%
	39100 High School Band Uniforms	\$0	\$489	\$0	n/a	-100%
	39400 Latch Key Kids Program	\$15,742	\$16,857	\$17,380	10%	3%
	49200 Scholarships	\$0	\$1,000	\$1,500	n/a	50%
	52200 Temporary Loans, INTEREST ON DEBT	\$80,618	\$35,404	\$49,176	-39%	39%
Overhead and Operational Total		\$3,740,864	\$5,742,653	\$5,908,042	58%	3%
Nonoperational						
	25320 Land Acquisition and Development	\$1,645	\$3,300	\$0	-100%	-100%
	25330 Professional Services	\$4,200	\$232,500	\$34,051	> 500%	-85%
	25350 Building Acquisition/Construction/Improvement	\$1,692	\$410,840	\$322,576	> 500%	-21%
	25351 Building Acquisition/Construction/Improvement	\$0	\$0	\$3,448	n/a	n/a
	25352 Energy Savings Contracts	\$0	\$350,000	\$316,529	n/a	-10%
	25355 Sports Facilities	\$0	\$4,600	\$8,700	n/a	89%
	25370 Purchase of Moveable Equipment	\$0	\$2,210	\$19,195	n/a	> 500%
	25380 Purchase of Mobile or Fixed Equipment	\$126,595	\$500,258	\$284,133	124%	-43%
	25390 Other Facilities Acquisition & Construction	\$227,667	\$151,018	\$29,327	-87%	-81%
	51100 Bonds, PRINCIPAL OF DEBT	\$70,000	\$445,000	\$330,000	371%	-26%

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	52100 Bonds, INTEREST ON DEBT	\$98,475	\$178,955	\$157,034	59%	-12%
	53100 Buildings, LEASE RENTAL	\$3,112,374	\$4,794,764	\$5,225,500	68%	9%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$103,264	\$29,915	\$28,519	-72%	-5%
Nonoperational Total		\$3,745,912	\$7,103,361	\$6,759,012	80%	-5%
prorated						
	26491 PERF	\$178,137	\$224,659	\$250,387	41%	11%
	26492 Social Security	\$760,107	\$1,097,130	\$1,160,518	53%	6%
	26493 Workmen's Compensation	\$26,369	\$116,399	\$93,705	255%	-19%
	26494 Group Insurance	\$1,143,366	\$3,771,972	\$3,871,053	239%	3%
	26496 Unemployment Compensation	\$1,233	\$2,507	\$8,774	> 500%	250%
	26498 Severance/Early Retirement Pay	\$96,470	\$111,005	\$94,243	-2%	-15%
prorated Total		\$2,205,682	\$5,323,672	\$5,478,681	148%	3%
Not Categorized						
	39000 Other Community Services	\$0	\$2,191	\$6,922	n/a	216%
Not Categorized Total		\$0	\$2,191	\$6,922	n/a	216%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$10,582,918	\$17,981,343	\$18,737,235	77%	4%	54.5%	53.9%	54.8%
Student Instructional Support	\$923,449	\$1,469,755	\$1,670,208	81%	14%	4.8%	4.4%	4.9%
Overhead and Operational	\$4,165,854	\$6,817,940	\$7,044,522	69%	3%	21.5%	20.4%	20.6%
Nonoperational	\$3,745,912	\$7,103,361	\$6,759,012	80%	-5%	19.3%	21.3%	19.8%
Not Categorized	\$0	\$2,191	\$6,922					
Grand Total	\$19,418,132	\$33,374,589	\$34,217,898	76%	3%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	59.3%	58.3%	59.6%